

	MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES CHILD AND ADULT CARE FOOD PROGRAM	ISSUED	REVISED	CHAPTER	SECTION
	EMERGENCY/HOMELESS SHELTER POLICY & PROCEDURE MANUAL	5/02	4/09	6	6.7
CHAPTER Chapter 6. Requirements of Management		SUBJECT Audits			

Non-profit institutions receiving more than \$500,000 in Federal Financial Assistance per year must be audited every year except for certain non-federal entities that obtain biennial (2 year) audits. It is the institution's responsibility to have the audit completed. A copy of the audit shall be submitted to the Missouri Department of Health and Senior Services – Bureau of Community Food and Nutrition Assistance (MDHSS-BCFNA).

The MDHSS-BCFNA may contract with auditors to conduct limited scope audits of non-profit institutions at any time regardless of the amount of CACFP reimbursement received.

The MDHSS-BCFNA may contract with auditors to conduct fiscal reviews of non-profit institutions as part of the regularly scheduled monitoring review. These fiscal reviews will cover the financial aspects of the CACFP, and augment the monitoring reviews conducted by MDHSS. When auditors are requested to conduct fiscal reviews by MDHSS, it is not based on the sponsor's past performance.

Specific questions regarding CACFP audits, limited scope audits, and fiscal reviews may be directed to the MDHSS' chief internal auditor at:

Missouri Department of Health and Senior Services  
Chief Internal Auditor  
Division of Administration  
P.O. Box 570  
Jefferson City, MO 65102